



Unaudited Financial Statements for the Year Ended 31 December 2017

PART 1 - INFORMATION REQUIRED FOR ANNOUNCEMENTS OF QUARTERLY (Q1, Q2, Q3), HALF-YEAR AND FULL YEAR RESULTS

1(a)(i) Statement of profit or loss and other comprehensive income (for the group), together with a comparative statement for the corresponding period of the immediately preceding financial period.

	Group			Group		
	1-Oct-17 to	1-Oct-16 to	(1)	1-Jan-17 to	1-Jan-16 to	(1)
	31-Dec-17	31-Dec-16	Change	31-Dec-17	31-Dec-16	Change
Note	US\$'000	US\$'000	%	US\$'000	US\$'000	%
Revenue	7,017	6,982	0.5	28,053	28,978	(3.2)
Cost of sales	(4,959)	(5,181)	(4.3)	(20,013)	(19,644)	1.9
Gross Profit	2,058	1,801	14.3	8,040	9,334	(13.9)
Other operating income	2	4	(50.0)	52	38	36.8
Distribution costs	(244)	(164)	48.8	(708)	(625)	13.3
Administration expenses	15	(1,385)	NM	(2,798)	(3,843)	(27.2)
Other operating expenses	(211)	(347)	(39.2)	(1,150)	(1,139)	1.0
Profit/(Loss) from operations	1,620	(91)	NM	3,436	3,765	(8.7)
Finance costs	(5)	(5)	0.0	(23)	(20)	15.0
Profit/(Loss) before income tax from continuing operations	1,615	(96)	NM	3,413	3,745	(8.9)
Income tax (expenses)/benefit	(121)	667	NM	(567)	220	NM
Net profit from continuing operations	1,494	571	161.6	2,846	3,965	(28.2)
Profit/(Loss) from discontinued operation (2)	231	(16)	NM	(338)	(235)	43.8
Net profit for the period	A 1,725	555	210.8	2,508	3,730	(32.8)
Other comprehensive income :						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Remeasurement of defined benefit obligation	(34)	(23)	47.8	(34)	(23)	47.8
<i>Items that may be reclassified subsequently to profit or loss</i>						
Fair value (loss)/gain on available for sale financial assets	(20)	102	NM	1	135	(99.3)
Other comprehensive (loss)/profit for the period, net of tax	(54)	79	NM	(33)	112	NM
Total comprehensive income attributable to equity holders of the Company	1,671	634	163.6	2,475	3,842	(35.6)
Earnings per share attributable to equity holders of the Company (US cent)						
From continuing and discontinued operations						
- Basic	4.90	1.57	212.1	7.10	10.55	(32.7)
- Diluted	4.90	1.57	212.1	7.10	10.55	(32.7)
From continuing operations						
- Basic	4.24	1.61	162.7	8.06	11.21	(28.1)
- Diluted	4.24	1.61	162.7	8.06	11.21	(28.1)
A. Net profit is arrived at after charging (crediting) :						
- Directors' remuneration/ (over provision)	(66)	585	NM	582	1,273	(54.3)
- Interest on borrowings	5	5	0.0	23	20	15.0
- Depreciation expense	2,065	2,128	(3.0)	8,545	9,232	(7.4)
- Loss/(Gain) on disposal of property, plant and equipment	7	-	NM	(62)	(4)	1,454.7
- Loss on disposal of available for sale financial assets	-	111	NM	-	111	NM
- Foreign currency exchange (gain)/loss	(74)	(43)	72.1	65	32	103.1
- Interest income	(4)	(3)	33.3	(14)	(23)	(39.1)
- Reversal of tax penalty provision	(1,048)	-	NM	-	-	NM

NM - Not meaningful

(1) The comparative figures have been re-presented to report separately profit and loss items for continuing and discontinued operations.

(2) Discontinued operation related to Global Testing Corporation (USA), which has ceased operations on 30 June 2017.

1(b)(i) Statement of financial position (for the issuer and group), together with a comparative statement as at the end of the immediately preceding financial period.

Note	Group		Company	
	31-Dec-17	31-Dec-16	31-Dec-17	31-Dec-16
	US\$'000	US\$'000	US\$'000	US\$'000
Current Assets				
Cash	6,855	8,117	312	599
Trade receivables	6,740	6,694	-	-
Other receivables and prepayments	552	904	6,073	6,579
Total current assets	14,147	15,715	6,385	7,178
Non-current Assets				
Investment in subsidiaries	-	-	41,537	46,853
Property, plant and equipment	35,381	37,378	-	-
Available-for-sale investments	571	570	571	-
Other receivables and prepayments	340	404	-	-
Deferred tax assets	1,318	1,653	-	-
Total non-current assets	37,610	40,005	42,108	46,853
Total Assets	51,757	55,720	48,493	54,031
Current Liabilities				
Trade payables	493	715	-	-
Other payables	5,775	7,010	2,391	2,009
Income tax payable	794	562	-	-
Total current liabilities	7,062	8,287	2,391	2,009
Capital and Reserves				
Share capital	39,181	41,725	39,181	41,725
Treasury shares	(125)	-	(125)	-
Legal reserve	973	388	-	-
Merger reserve	(764)	(764)	-	-
Contributed surplus	-	-	2,295	2,295
Fair value reserve	344	343	(20)	-
Accumulated profits	5,086	5,741	4,771	8,002
Net shareholders' equity	44,695	47,433	46,102	52,022
Total Liabilities and Shareholders' Equity	51,757	55,720	48,493	54,031



1 (b) (ii) Aggregate amount of group's borrowing and debt securities

Details of loans and borrowings

The Group has entered into a five-year syndication loan facility agreement for NT\$900 million from a consortium of banks in June 2015.

As at 31 December 2017, the Group has available banking facilities of US\$30,242,000 (31 Dec 2016: US\$27,907,000) with a consortium of banks. The facility is secured using certain property, plant and equipment.

As at 31 December 2017, there was no loan outstanding.



1 (c) A cash flow statement (for the group), together with a comparative statement for the corresponding period of the immediately preceding financial period.

Note	Group	Group	Group	Group
	1-Oct-17 to 31-Dec-17	1-Oct-16 to 31-Dec-16	1-Jan-17 to 31-Dec-17	1-Jan-16 to 31-Dec-16
	US\$'000	US\$'000	US\$'000	US\$'000
Operating activities				
	1,615	(96)	3,413	3,745
Profit/(Loss) before income tax from continuing operations				
	231	(16)	(338)	(235)
Profit/(Loss) before income tax from discontinued operation				
	1,846	(112)	3,075	3,510
Profit/(Loss) before income tax				
Adjustments for :				
Reversal of tax penalty provision	(1,048)	-	-	-
Depreciation expense	2,065	2,128	8,545	9,232
Interest income	(4)	(3)	(14)	(23)
Interest expense	5	5	23	20
Loss on disposal of available-for-sale financial assets	-	111	-	111
Loss/(Gain) on disposal of property, plant and equipment	7	-	(62)	(4)
Operating profit before working capital changes	2,871	2,129	11,567	12,846
Trade receivables	357	811	(46)	(1,373)
Other receivables and prepayments	31	(149)	382	186
Trade payables	(311)	329	(222)	411
Other payables	486	782	(1,247)	182
Cash generated from operations	3,434	3,902	10,434	12,252
Income tax paid	-	-	-	(609)
Interest received	4	3	14	23
Net cash generated from operating activities	3,438	3,905	10,448	11,666
Investing activities				
	-	-	114	4
Proceeds from disposal of property, plant and equipment				
	-	121	-	121
Proceeds from disposal of available-for-sale financial assets				
	(1,212)	(2,022)	(6,591)	(7,725)
Purchase of property, plant and equipment				
Net cash used in investing activities	(1,212)	(1,901)	(6,477)	(7,600)
Financing activities				
	(37)	-	(125)	-
Purchase of treasury shares				
	(5)	(5)	(23)	(20)
Interest paid				
	3	(21)	(2,541)	(2,613)
Cash distribution from capital reduction				
	-	-	(2,544)	(2,592)
Dividend Paid				
Net cash used in financing activities	(39)	(26)	(5,233)	(5,225)
Net increase/(decrease) in cash	2,187	1,978	(1,262)	(1,159)
Cash at the beginning of the period	4,668	6,139	8,117	9,276
Cash at the end of the period	6,855	8,117	6,855	8,117



Note

A. Property, plant and equipment

During the period, the information relating to the Group's acquisition of property, plant and equipment is as follows:

	1-Oct-17 to 31-Dec-17 US\$'000	1-Oct-16 to 31-Dec-16 US\$'000	1-Jan-17 to 31-Dec-17 US\$'000	1-Jan-16 to 31-Dec-16 US\$'000
Total acquisition of property, plant and equipment	1,582	1,969	7,214	8,288
Add: Other payables at beginning of period	795	706	653	90
Less: Other payables at end of period	(662)	(653)	(662)	(653)
Exchange of property, plant and equipment	(503)	-	(614)	-
Cash paid	<u>1,212</u>	<u>2,022</u>	<u>6,591</u>	<u>7,725</u>

B. Cash Distribution from Capital Reduction

During the year, the Company returned to the shareholders surplus capital of the Company in excess of its needs by way of a cash distribution from capital reduction of US\$2,544,000 (2016: US\$2,592,000), of which US\$53,000 (2016: US\$50,000) remained unpaid at year end.

1(d)(i)A statement (for the issuer and group) showing either (i) all changes in equity or (ii) changes in equity other than those arising from capitalization issues and distributions to shareholders, together with a comparative statement for the corresponding period of the immediately preceding financial period.

Group	Share	Treasury	Legal	Merger	Fair value	Accumulated	
	capital	shares	reserve	reserve	reserve	earning	Net
	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000
Balance at 1 Jan 2016	44,317	-	-	(764)	208	5,014	48,775
Total comprehensive income for the period							
Profit for the period	-	-	-	-	-	3,175	3,175
Other comprehensive income for the period	-	-	-	-	33	-	33
Total	-	-	-	-	33	3,175	3,208
Transactions with owners, recognised directly in equity							
Completion of the Capital Reduction	(2,592)	-	-	-	-	-	(2,592)
Dividend Paid						(2,592)	(2,592)
Balance at 30 Sep 2016	41,725	-	-	(764)	241	5,597	46,799
Balance at 1 Oct 2016	41,725	-	-	(764)	241	5,597	46,799
Total comprehensive income/(loss) for the period							
Profit for the period	-	-	-	-	-	555	555
Other comprehensive income/(loss) for the period	-	-	-	-	102	(23)	79
Total	-	-	-	-	102	532	634
Transactions with owners, recognised directly in equity							
Appropriation to legal reserve	-	-	388	-	-	(388)	-
Balance at 31 Dec 2016	41,725	-	388	(764)	343	5,741	47,433
Balance at 1 Jan 2017	41,725	-	388	(764)	343	5,741	47,433
Total comprehensive income for the period							
Profit for the period	-	-	-	-	-	783	783
Other comprehensive income for the period	-	-	-	-	21	-	21
Total	-	-	-	-	21	783	804
Transactions with owners, recognised directly in equity							
Completion of the Capital Reduction	(2,544)	-	-	-	-	-	(2,544)
Dividend paid	-	-	-	-	-	(2,544)	(2,544)
Appropriation to legal reserve	-	-	585	-	-	(585)	-
Repurchase of shares	-	(88)	0	-	-	-	(88)
Balance at 30 Sep 2017	39,181	(88)	973	(764)	364	3,395	43,061
Balance at 1 Oct 2017	39,181	(88)	973	(764)	364	3,395	43,061
Total comprehensive income/(loss) for the period							
Profit for the period	-	-	-	-	-	1,725	1,725
Other comprehensive loss for the period	-	-	-	-	(20)	(34)	(54)
Total	-	-	-	-	(20)	1,691	1,671
Transactions with owners, recognised directly in equity							
Repurchase of shares	-	(37)	-	-	-	-	(37)
Balance at 31 Dec 2017	39,181	(125)	973	(764)	344	5,086	44,695



Company	Share capital US\$'000	Treasury shares US\$'000	Contributed surplus US\$'000	Fair value reserve US\$'000	Accumulated earning US\$'000	Net US\$'000
Balance at 1 Jan 2016	44,317	-	2,295	-	3,958	50,570
Profit for the period, representing total comprehensive profit for the period	-	-	-	-	2,063	2,063
Transactions with owners, recognised directly in equity						
Capital Reduction	(2,592)	-	-	-	-	(2,592)
Dividend Paid	-	-	-	-	(2,592)	(2,592)
Balance at 30 Sep 2016	41,725	-	2,295	-	3,429	47,449
Balance at 1 Oct 2016	41,725	-	2,295	-	3,429	47,449
Profit for the period, representing total comprehensive profit for the period	-	-	-	-	4,573	4,573
Balance at 31 Dec 2016	41,725	-	2,295	-	8,002	52,022
Balance at 1 Jan 2017	41,725	-	2,295	-	8,002	52,022
Profit for the period, representing total comprehensive profit for the period	-	-	-	-	27	27
Transactions with owners, recognised directly in equity						
Capital Reduction	(2,544)	-	-	-	-	(2,544)
Repurchase of shares	-	(88)	-	-	-	(88)
Dividend Paid	-	-	-	-	(2,544)	(2,544)
Balance at 30 Sep 2017	39,181	(88)	2,295	-	5,485	46,873
Balance at 1 Oct 2017	39,181	(88)	2,295	-	5,485	46,873
Loss for the period	-	-	-	-	(714)	(714)
Other comprehensive loss for the period	-	-	-	(20)	-	(20)
Total	-	-	-	(20)	(714)	(734)
Transactions with owners, recognised directly in equity						
Repurchase of shares	-	(37)	-	-	-	(37)
Balance at 31 Dec 2017	39,181	(125)	2,295	(20)	4,771	46,102

1(d)(ii) Details of any changes in the company's share capital arising from rights issue, bonus issue, share buy-backs, exercise of share options or warrants, conversion of other issues of equity securities, issue of shares for cash or as consideration for acquisition or for any other purpose since the end of the previous period reported on. State the number of shares that may be issued on conversion of all the outstanding convertibles, if any, against the total number of issued shares excluding treasury shares and subsidiary holdings of the issuer, as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year. State also the number of shares held as treasury shares and the number of subsidiary holdings, if any, and the percentage of the aggregate number of treasury shares and subsidiary holdings held against the total number of shares outstanding in a class that is listed as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year.

Share Capital	Number of shares ('000)			
	Quarter		Year-to-date	
	Q4 2017	Q4 2016	31-Dec-17	31-Dec-16
Balance at beginning of period and end of period	35,358	35,358	35,358	35,358

Treasury Shares	Number of shares ('000)			
	Quarter		Year-to-date	
	Q4 2017	Q4 2016	31-Dec-17	31-Dec-16
Balance at beginning of period	109	-	-	-
Repurchase during the period	45	-	154	-
Balance at end of period	154	-	154	-

The Company undertook a capital reduction and cash distribution and declaration of the dividend pursuant to Section 78C of the Companies Act and the shareholders' approval at the annual general meeting held on 28 April 2017 and at the extraordinary general meeting held on 15 May 2017.

The Company made two separate payments to the shareholders of (i) S\$0.10 per share for the cash distribution pursuant to the capital reduction and (ii) S\$0.10 per share for the dividend. The sum of US\$5,087,486 (S\$7,071,605 at S\$0.20 per share) was distributed to shareholders on 30 June 2017.

The capital reduction reduced the issued and paid-up share capital of the Company by US\$2,543,743 (S\$3,535,803) from US\$41,724,286 (S\$50,189,034) to US\$39,180,543 (S\$46,653,231).

In the current period, the Company purchased a total of 154,400 (31 December 2016: Nil) shares through market purchase. The total amount paid to acquire shares for the period was US\$125,000 (31 December 2016: US\$Nil) and has been separately recorded as treasury shares in shareholders' equity.



1(d)(iii) To show the total number of issued shares excluding treasury shares as at the end of the current financial period and as at the end of the immediately preceding year.

Total number of issued shares excluding treasury shares as at the end of the current financial period is 35,203,627 (31 December 2016 : 35,358,027) shares.

1(d)(iv) A statement showing all sales, transfers, cancellation and/or use of treasury shares as at the end of the current financial period reported on.

There were no sales, transfers, disposal, cancellation and/or use of treasury shares during the current financial period.

1(d)(v) A statement showing all sales, transfers, cancellation and/or use of subsidiary holdings as at the end of the current financial period reported on.

Not Applicable.

2 Whether the figures have been audited or reviewed and in accordance with which auditing standard or practice.

The figures have neither been audited nor reviewed by our auditors.

3 Where the figures have been audited or reviewed, the auditors' report (including any qualification or emphasis of a matter).

Not applicable.

4 Whether the same accounting policies and methods of computation as in the issuer's most recently audited annual financial statements have been applied.

The accounting policies and methods of computation applied by the Group and the Company are consistent with those used in its most recently audited financial statements for the year ended 31 December 2016.

5 If there are any changes in the accounting policies and methods of computation, including any required by an accounting standard, what has changed, as well as the reasons for, and the effect of the change.

There are no changes to the Group's accounting policies and the adoption of the new or revised FRS and Interpretations that become effective in the financial period beginning on or after 1 January 2017 has no material impact on the Group's financial results for the year ended 31 December 2017.



6 Earnings per ordinary share of the group for the current financial period reported on and the corresponding period of the immediately preceding financial period, after deducting any provision for preference dividends.

	Group	
	1- Jan-17 to 31-Dec-17	1- Jan-16 to 31-Dec-16
From continuing and discontinued operations		
On a basic and fully diluted basis (US cents per share)	7.10	10.55
- Weighted average number of shares ('000)	35,315	35,358

	Group	
	1- Jan-17 to 31-Dec-17	1- Jan-16 to 31-Dec-16
From continuing operations		
On a basic and fully diluted basis (US cents per share)	8.06	11.21
- Weighted average number of shares ('000)	35,315	35,358

The diluted earnings per share is the same as basic earning per share as there is no potential dilutive ordinary shares.

7 Net asset value (for the issuer and group) per ordinary share based on issued share capital of the issuer at the end of (a) the current financial period reported on and (b) immediately preceding financial year.

	31-Dec-17	31-Dec-16
Net asset value per share (US dollars)		
-The Group	1.27	1.34
-The Company	1.31	1.47

Net asset value per ordinary share is calculated based on the share capital of 35,203,627 (31 December 2016 : 35,358,027) ordinary shares outstanding excluding treasury share as at the end of the relevant financial period.

8 A review of the performance of the group, to the extent necessary for a reasonable understanding of the group's business. It must include a discussion of the following:

(a) any significant factors that affected the turnover, costs, and loss of the group for the current financial period reported on, including (where applicable) seasonal or cyclical factors; and

(b) any material factors that affected the cash flow, working capital, assets or liabilities of the group during the current financial period reported on.



Continuing Operations

Revenue

Revenue for the year ended 31 December 2017 decreased by 3.2% to US\$28.1 million, compared to US\$29.0 million in the corresponding period of 2016, mainly due to the decrease in customers' orders.

Administration expenses

Administration expenses for 4Q 2017 was a credit of US\$0.02 million, compared to administration expenses of US\$1.4 million in 4Q 2016, due to reversal of the accrual for potential tax penalty arising from the disputation of entertainment expenses incurred by management personnel and withholding tax in prior years' tax computation that was made in 1Q 2017. Administration expenses for the year ended 31 December 2017 has decreased by 27.2% to US\$2.8 million, compared to US\$3.8 million in the corresponding period of 2016, mainly due to lower expenses for administrative salaries and bonuses.

Other operating expenses

Other operating expenses for 4Q 2017 decreased by 39.2% to US\$0.2 million, compared to US\$0.3 million in 4Q 2016, mainly due to loss on disposal of available for sale financial assets recognised in 2016.

Income tax expense

Income tax expense for 4Q 2017 was US\$0.1 million, compared to income tax benefit of US\$ 0.7 million in 4Q 2016. Income tax expense for the year ended 31 December 2017 was US\$ 0.6 million compared to income tax benefit of US\$ 0.2 million in the corresponding period of 2016, mainly due to the realisation of deferred tax assets recognised in prior years.

Discontinued operation

On 30 June 2017, the Group ceased its USA operation, Global Testing Corporation (USA)("GTC-USA"). The financial results of GTC-USA has been classified as discontinued operation. The Group made the decision to close this operation as GTC-USA has been incurring losses over the past several years.

The revenue from discontinued operation for 4Q 2017 amounts to US\$0 million and for the year ended 31 December amounts to US\$0.8 million.

Profit from discontinued operation for 4Q 2017 amounts to US\$0.2 million, compared to loss from discontinued operation for 4Q 2016 amounts to US\$0.02 million, mainly due to reversal of unused accrued expenses.



Financial position of the Group

Cash

Cash decreased by 15.5% to US\$6.9 million as at 31 December 2017, compared to US\$8.1 million as at 31 December 2016, mainly due to lower net cash inflow from operating activities generated by the Group.

Property, plant and equipment

Property, plant and equipment decreased by 5.3% to US\$35.4 million as at 31 December 2017, compared to US\$37.4 million as at 31 December 2016, mainly due to depreciation expense charged during the period which was partially offset by additions of property, plant and equipment during the period.

Other payables

Other payables decreased by 17.6% to US\$5.8 million as at 31 December 2017, compared to US\$7.0 million as at 31 December 2016, mainly due to reversal of unused accrued expenses.

Share Capital

Share capital decreased by 6.1% to US\$39.2 million as at 31 December 2017, compared to US\$41.7 million as at 31 December 2016, mainly due to capital reduction in 2Q 2017.

9 Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results.

Not applicable.

10 A commentary at the date of the announcement of the significant trends and competitive conditions of the industry in which the group operates and any known factors or events that may affect the group in the next reporting period and the next 12 months.

GTC's business remains fundamentally sound and continues to demonstrate resilience in FY2017, despite the seasonally slower quarter for chip testing services as vendors work to rebalance their year-end inventories.

Looking ahead, we expect growth in semiconductor sector to remain relatively flat in 2018 while new technologies in the areas of artificial intelligence, imaging technology as well as automotive technology could drive demand for chips with higher processing power and chip testing services.

As we move into 2018, we will continue to exercise diligence and prudence in managing our cost and improving our operational efficiencies to deliver on our commitment in delivering value to our shareholders.



11. Dividend

(a) Current financial period reported on (Financial Year ended 31 December 2017)

Subject to ordinary shareholder's approval at the Annual General Meeting to be held on 30 April 2018, the following ordinary dividend per ordinary share for the financial year ended 31 December 2017 has been proposed.

Name of Dividend	Proposed Final Tax-exempt (one-tier) ordinary dividend
Dividend Type	Cash
Dividend Amount (in cents)	9 cents per ordinary share

(b) Corresponding period of the immediately preceding financial year (Financial Year ended 31 December 2016)

The Company had paid tax-exempt (one-tier) interim ordinary dividend for the financial period ended 31 March 2016 to ordinary shareholders.

Name of Dividend	Interim Tax-exempt (one-tier) ordinary dividend
Date of Payment	30 September 2016
Dividend Type	Cash
Dividend Amount (in cents)	10 cents per ordinary share

The Company had paid tax-exempt (one-tier) final ordinary dividend for the financial year ended 31 December 2016 to ordinary shareholders.

Name of Dividend	Final Tax-exempt (one-tier) ordinary dividend
Date of Payment	30 June 2017
Dividend Type	Cash
Dividend Amount (in cents)	10 cents per ordinary share

(c) Date payable

Subject to ordinary shareholders' approval at the Annual General Meeting to be held on 30 April 2018, the proposed final dividends for financial year ended 31 December 2017 will be payable on 29 June 2018.

(d) Books closure date

31 May 2018

12. If no dividend has been declared/recommended, a statement to that effect.

Not applicable.

13. If the group has obtained a general mandate from shareholders for Interested Person Transactions ("IPT"), the aggregate value of such transactions as required under Rule 920 (1)(a)(ii). If no IPT mandate has been obtained, a statement to that effect.

No IPT mandate has been obtained from shareholders. The company and its subsidiaries did not enter into any IPT during the financial period ended 31 December 2017.



14. Confirmation Pursuant to Rule 720(1) of the Listing Manual

The Company has procured undertaking from all its directors and executive officers as set out in Appendix 7.7 under Rule 720(1) of the Listing Manual

15. Segmental revenue and results for business or geographical segments (of the group) in the form presented in the issuer's most recently audited annual financial statements, with comparative information for the immediately preceding year.

Products and services from which reportable segments derive their revenues

Information reported to the Group's chief operating decision maker for the purposes of resource allocation and assessment of segment performance. The Group's sole operating segment is the provision of testing services to customers in the semi-conductor industry. As there is only one principal operating segment, the information regarding its revenues and results, assets and other information is represented by the financial statements as a whole.

Geographical information

The Group's operations and its assets are located mainly in Taiwan, Republic of China. Its customers are located mainly in Taiwan, Republic of China, the United States of America and Singapore. The Group's revenue from external customers and information about its non-current assets by geographical location are detailed below:

Non-current assets by geographical location

	31-Dec-17	31-Dec-16
	US\$'000	US\$'000
Taiwan	36,292	38,169
USA	-	183
Total	<u>36,292</u>	<u>38,352</u>

Revenue by geographical region based on customers

	1 Jan 2017 to 31 Dec 2017		1 Jan 2016 to 31 Dec 2016	
	US\$'000	%	US\$'000	%
Continuing Operations				
Asia	19,224	66.7	23,814	77.2
USA	8,441	29.3	4,921	15.9
Others	388	1.3	243	0.8
	28,053	97.3	28,978	93.9
Discontinued Operation				
USA	777	2.7	1,888	6.1
	28,830	100.0	30,866	100.0

	1 Oct 2017 to 31 Dec 2017		1 Oct 2016 to 31 Dec 2016	
	US\$'000	%	US\$'000	%
Continuing Operations				
Asia	4,542	64.7	4,970	66.5
USA	2,413	34.4	1,907	25.5
Others	62	0.9	104	1.4
	7,017	100.0	6,981	93.4
Discontinued Operation				
USA	-	-	497	6.6
	7,017	100.0	7,478	100.0

16. A breakdown of sales

	1-Jan-17 to	1-Jan-16 to	Change
	31-Dec-17	31-Dec-16	
	US\$'000	US\$'000	%
Sales reported for first half year	14,527	15,331	(5.2)
Operating profit after tax before deducting minority interests reported for first half year	65	1,789	(96.4)
Sales reported for second half year	14,303	15,535	(7.9)
Operating profit after tax before deducting minority interests reported for second half year	2,443	1,941	25.9



17. A breakdown of the total annual dividend (in dollar value) for the issuer's latest full year and its previous full year

	FY 2017 US\$'000	FY 2016 US\$'000
-Interim dividend	-	2,592
-Final dividend	2,437	2,544

18. Disclosure of person occupying a managerial position in the issuer or any of its principal subsidiaries who is a relative of a director or chief executive officer or substantial shareholder of the issuer pursuant to Rule 704(13). If there are no such persons, the issuer must make an appropriate negative statement.

Name	Age	Family relationship with any director and/or substantial shareholder	Current position and duties, and the year the position was held	Details of changes in duties and position held, if any, during the year
Lee Hwei-Jan	62	Spouse of Mr Chen, Tie-Min, the Executive Chairman of the Group	Executive Director of Global Testing Corporation, Taiwan (a subsidiary of Global Testing Corporation Limited) from 2009.	Nil

BY ORDER OF THE BOARD

Chen Tie-Min
Senior Executive Director
27 February 2018